

Exhibit A

Claim Number	Creditor Name	ACR Procedures	Total Filed
81405	ANTONIA RUIZ TORRES SUCECION JUAN JACOB RIVERA ROSADO	Public Employee & Union Grievance	\$0.00
63977	ARMANDO JOSE MALDONADO CRIADO-EN CARACTER DE HEREDERO-SUCESION CARMEN N. CRIADO CRIADO	Public Employee & Union Grievance	\$17,700.00
5673	BELTRAN RODRIGUEZ, MILAGROS	Public Employee, Pension/Retiree & Union Grievance	\$0.00
113334	CARRERO JUSINO, MIGUEL	Public Employee	\$0.00
94835	CHAPMAN RIVERA, JORGE E	Pension/Retiree	\$0.00
163908	CRUZ GOMEZ, ROSALIA	Public Employee	\$0.00
135288	FELICIANO APONTE, REGALADA	Public Employee & Pension/Retiree	\$0.00
142420	FELICIANO APONTE, REGALADA	Public Employee & Pension/Retiree	\$0.00
111774	FELICIANO APONTE, REGALADA	Public Employee & Union Grievance	\$0.00
86604	FOURNIER ARCE, ROSA	Public Employee & Union Grievance	\$15,000.00
16543 ¹	FRANCO SOTO, MARIA	Pension/Retiree	\$80,000.00
5999	GARCIA BELTRAN, JOSE A	Public Employee & Pension/Retiree	\$0.00
3446	GARCIA BELTRAN, LUIS A	Public Employee & Pension/Retiree	\$0.00
3265	GARCIA SANTIAGO, ANGEL	Public Employee & Pension/Retiree	\$0.00

¹ Claim was previously transferred to ADR. Upon further review, it was determined the claim should be recategorized as a Public Employee and/or Pension Claim and reviewed as part of the ACR process.

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Claim Number	Creditor Name	ACR Procedures	Total Filed
6047	GARCIA SANTIAGO, ANGEL L	Public Employee & Pension/Retiree	\$0.00
5679	GARCIA SANTIAGO, ANGEL L	Public Employee, Pension/Retiree & Union Grievance	\$0.00
179676	INTERNATIONAL UNION, UNITED AUTOMOBILE, AEROSPACE AND AGRICULTURAL IMPLEMENT WORKERS OF AMERICA (UAW)	Union Grievance	\$0.00
131270	JOSE LUIS ALVAREZ VALLE - SOLE INHERITOR OF THE LATE DAVID ALVAREZ VALLE	Public Employee & Pension/Retiree	\$100,000.00
6767	LEON TEXEIRA, LUDGERIA	Pension/Retiree	\$0.00
155120	LOIS A. OLIVERA FRATELLETTI- EMPLEADO FALLECIDO, CARMEN I. MARTINEZ MUNIZ VDA, VLADIMIR, LUIS A., KANYRA OLIVERA MARTINEZ (UAW)	Public Employee	\$0.00
113072	MADERA PACHECO, ANA E.	Public Employee & Pension/Retiree	\$0.00
116718	RODRIGUEZ CARABALLO, VICTORIA	Public Employee & Pension/Retiree	\$0.00
99083	VAQUERIA TRES MONJITAS, INC.	Tax Claim	\$201,264.70
120458	VELEZ CANDELARIO; ROSEMARY ALFONSO-VELEZ, MYRNA ALFONSO-VELEZ, SHIRLEY ALFONSO-VELEZ, HEREDAS DE ROSALINA	Public Employee & Pension/Retiree	\$0.00